



ANNEX C1bis: Twinning Light Fiche

**Project title:** Establishment of the European Union's own resources management system in Montenegro

**Beneficiary administration:** Ministry of Finance and Social Welfare

**Twining Reference:** MN 17 IPA FI 01 21 TWL

**Publication notice reference:** EuropeAid/172216/ID/ACT/ME

**EU funded project**

***TWINNING TOOL***

## **LIST OF ABBREVIATIONS:**

<b>AEO</b>	Authorized Economic Operator
<b>AP</b>	Action Plan
<b>BC</b>	Beneficiary Country
<b>CFCU</b>	The Directorate for Finance and Contracting of the EU Assistance Funds
<b>CH</b>	Chapter
<b>DEU</b>	Delegation of the European Union
<b>EC</b>	European Commission
<b>ESA 2010</b>	European system of accounts
<b>EU</b>	European Union
<b>EUIF</b>	EU Integration Facility
<b>GDP</b>	Gross Domestic Product
<b>GNI</b>	Gross National Income
<b>IPA</b>	Instrument for Pre-Accession Assistance
<b>ISP</b>	Indicative Strategy Paper for Montenegro (2014-2020)
<b>MFSW</b>	Ministry of Finance and Social Welfare
<b>MNE</b>	Montenegro
<b>MONSTAT</b>	Statistical Office of Montenegro
<b>MS</b>	Member States
<b>NIPAC</b>	National IPA Coordinator
<b>OR</b>	Own Resources
<b>PIU</b>	Project Implementation Unit
<b>SAA</b>	Stabilization and Association Agreement
<b>SAP</b>	The Stabilization and Association Process
<b>SCM</b>	Steering Committee Meeting
<b>SUT</b>	Supply and Use Table
<b>TAIEX</b>	Technical Assistance Information Exchange Office
<b>TOR</b>	Traditional Own Resources (customs duties and sugar levies collected for the EU budget)
<b>VAT</b>	Value Added Tax
<b>SDGs</b>	Sustainable Development Goals
<b>OWNRES</b>	EU Reporting standard

## **1. Basic Information**

**1.1 Programme:** Instrument for Pre-Accession Assistance perspective 2014-2020, IPA 2017/040-216.01/ME/EU Integration Facility, Management Mode: Indirect management with ex-ante control

**For UK applicants:** Please be aware that following the entry into force of the EU-UK Withdrawal Agreement<sup>1</sup> on 1 February 2020 and in particular Articles 127(6), 137 and 138, the references to natural or legal persons residing or established in a Member State of the European Union and to goods originating from an eligible country, as defined under Regulation (EU) No 236/2014<sup>2</sup> and Annex IV of the ACP-EU Partnership Agreement<sup>3</sup>, are to be understood as including natural or legal persons residing or established in, and to goods originating from, the United Kingdom<sup>4</sup>. Those persons and goods are therefore eligible under this call.

**1.2 Twinning Sector:** Finance, Internal Market and Economic Criteria

**1.3 EU funded budget:** 225,000.00 EUR

**1.4 Sustainable Development Goals (SDGs):** Sustainable Development Goal 16 – Peace, justice and strong institutions.

## **2. Objectives**

### **2.1 Overall Objective(s):**

The overall objective of this Twinning Light is to support Montenegro in establishing an effective co-ordination and management structure of EU own resources in line with the EU acquis and requirements under negotiation Chapter 33 (Financial and Budgetary Provisions).

### **2.2 Specific objective:**

The specific objective of this Twinning Light is to further align the institutional framework and legal basis with the EU requirements, while ensuring the adequate administrative capacities for own resources in Montenegro

In more specific terms the action shall contribute to setting up a proper correction mechanisms, precise rules and regulations of own resources, collection and availability of the traditional own resources, payment of the VAT and GNI based resources, setting up of a co-ordination structure and reporting to the EU.

### **2.3 The elements targeted in strategic documents i.e. National Development Plan/Cooperation agreement/Association Agreement/Sector reform strategy and related Action Plans**

Stabilisation and Association Agreement between the European Communities and the Republic of Montenegro - SAP is the European Union's policy towards the Western Balkans, established with the aim of EU membership. In the democracy and governance sector, strengthening the democratic institutions and reforming the public administration, represent key priorities for EU assistance. IPA II will support developing the capacity of Montenegro to apply the acquis, to increase the transparency and professionalism of the civil service. A specific focus will be the support to the reform of the public financial management system, which is an integral part of the Public Administration Reform efforts, as well as the basis for economic governance and sustainable socio-economic reforms. Furthermore, following the process of screening the national legislation in relation to the EU

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<sup>1</sup> Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

<sup>2</sup> Regulation (EU) No 236/2014 of the European Parliament and of the Council of 11 March 2014 laying down common rules and procedures for the implementation of the Union's instruments for financing external action.

<sup>3</sup> Annex IV to the ACP-EU Partnership Agreement, as revised by Decision 1/2014 of the ACP-EU Council of Ministers (OJ L196/40, 3.7.2014).

<sup>4</sup> Including the Overseas Countries and Territories having special relations with the United Kingdom, as laid down in Part Four and Annex II of the TFEU.

acquis, Montenegro needs to embark on an intensive process of legislative alignment and development of the administrative capacity necessary to ensure its proper implementation.

This Twinning Light will contribute in achieving objectives outlined in the *Indicative Strategy Paper for Montenegro (2014-2020)* through a significant impact on good governance, in particular in the economic area, ensuring an appropriate spending of public funds and the efficient collection of the necessary budgetary revenues. Therefore, the main challenges will be to reinforce administrative capacity, improve the monitoring and control and align the legislations with EU acquis.

Activities envisaged in the adopted *Action Plan for the Implementation of Own Resources System of the European Union in Montenegro* also reflect the priorities defined in the Montenegro's *Programme of Accession to the European Union 2020 – 2022*, Chapter 33.

The new *EU Enlargement Strategy* emphasises the need for addressing fundamental reforms first. This will be translated into a renewed focus on democracy and governance, as well as on measures improving economic governance and competitiveness.

### **3. Description**

#### **3.1 Background and justification:**

The EU's own resources are the main sources of revenue for the EU budget. Its annual expenditure may not exceed its revenue (i.e. it operates a balanced budget). There are 4 types of own resources.<sup>5</sup>

- Traditional. This mainly comprises customs duties on imports to the EU. As of 1 January 2021, countries retain 25% of the duties collected to cover their collection costs.
- Based on value-added tax (VAT). A rate of 0.3% applies to each EU country's harmonised VAT base, which is capped at 50% of its gross national income (GNI), and the proceeds are transferred to the EU.
- Based on GNI. Each EU country transfers to the EU a uniform percentage of its GNI. The percentage is adjusted so that overall revenue matches the agreed level of payments. This is the EU's largest source of revenue.
- From 1 January 2021, a contribution from EU countries based on the quantity of non-recycled plastic packaging waste is a new EU own resource.

Montenegro shall introduce adequate mechanisms to provide contributions to EU as a future member state. The preparations are at an early stage (the Department for the management and coordination of EU own resources is in place), namely the regulatory framework is still not in place. More specifically, it is envisaged to set in place rules of administration as well to build robust administrative capacities for a competent system of EU own resources, and therefore to speed up the reforms in the process of aligning with the EU acquis. Although the acquis in this area does not require transposition, Montenegro will need to continue to align its legislation with the relevant acquis chapters, in particular *Chapter 16 - Taxation*, *Chapter 18 - Statistics*, *Chapter 29 - Customs union* and *Chapter 32 - Financial control*. Effective instruments to combat customs duty and VAT fraud will need to be set up so that the financial interests of the EU can be protected.

The Negotiator for Chapter 33 – Financial and Budgetary Provisions is from the Ministry of Finance and Social Welfare – General Director of the Directorate for State Budget, while the lead contact person for the Working Group 33 is from the Office for European Integration. Within the State Budget Directorate, the Department for Coordination and Management of EU Own Resources has been established (October 2017). The Head of the Department<sup>6</sup>, who is also the Head of the Working Group<sup>7</sup>, coordinates activities among the (former) Customs Administration and (former) Revenue Administration<sup>8</sup>, which recently merged into Revenue and Customs

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<sup>5</sup> [https://eur-lex.europa.eu/summary/glossary/community\\_own\\_resources.html](https://eur-lex.europa.eu/summary/glossary/community_own_resources.html)

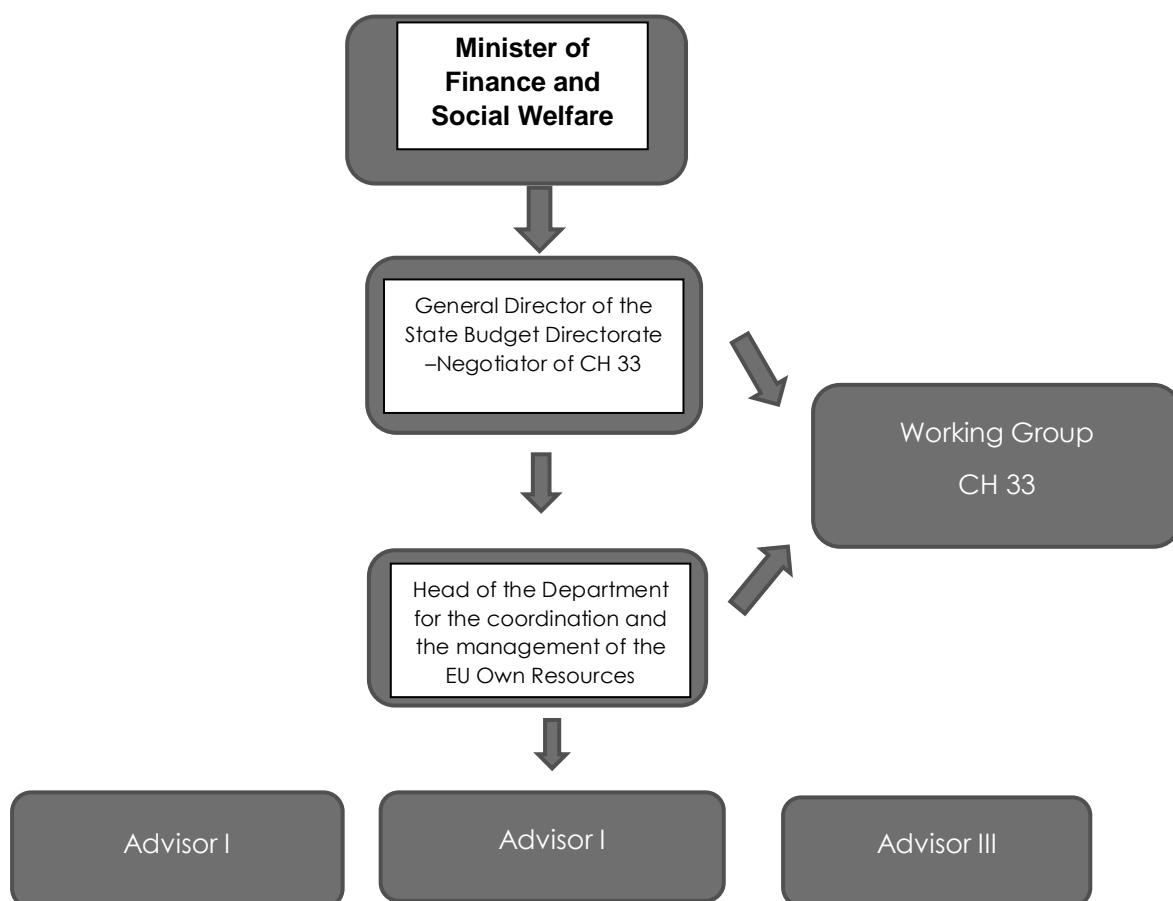
<sup>6</sup> Rulebook on Internal Organization and Systematization of the Ministry of Finance, July 2020

<sup>7</sup> Working Group was established in April 2013 encompassing 19 members (15 from state institutions and 4 from the civil sector).

<sup>8</sup> Decree on Organization and Manner of Work of State Administration, Official Gazette no. 041/21 od 20.04.2021 <http://www.sluzbenilist.me/pregled-dokumenta-2/?id={63E935BB-75B8-42CA-8ECD-09F78D2E6BB8}>

Further in the text and annexes references are made to these administrations as separate entities, as the activities and projects as well as the Action plan were specific to each.

Administration and MONSTAT. The Department is responsible for capacity building and aligning with the requirements of the European Union on quality calculation, collection and control of own funds - customs, value added tax and other revenues, as well as gross national income in accordance with ESA 2010 standards; It informs the EC about the progress made, and participates in the drafting of laws and bylaws in this area. The Department has three more advisors who are involved in this process, supporting the fulfilment of obligations towards EU accession in this area, who also participate in drafting the guidelines, manuals and preparing reports.



The newly established Department is mainly in charge of developing the system of managing and coordinating the EU own resources by strengthening the administrative capacities for the accurate planning of certain types of EU own resources, defining the system of procedures for managing EU own resources, coordinating, implementing and monitoring the activities along with the other members of the Working Group. The following institutions directly responsible for fulfilling the measures within the Action Plan (AP) are: Customs Administration, Revenue Administration, Faculty of Economics, University of Montenegro, Mediterranean University, University of Donja Gorica, Central Bank of Montenegro, MONSTAT, European Integration Office and the Union of Free Trade Unions of Montenegro.

The Government of Montenegro, at its session of July 26<sup>th</sup>, 2018, reviewed the *Information on the Plan for Meeting the Final Benchmark for the Temporary Closure of Negotiations in Chapter 33 - Financial and Budgetary Provisions* and instructed the Ministry of Finance and Social Welfare to prepare and submit to the Government the revised *Action Plan for the Establishment of the European Own Resources System in Montenegro* by the first quarter of 2019. Consequently, in line with the set conclusions, the Government of MNE at its session on April 4<sup>th</sup>, 2019 adopted the revised *Action Plan for the Establishment of the European Own Resources System in*

Montenegro, along with the defined obligations of the institutions responsible for fulfilling the measures foreseen in the AP. The activities defined within this AP cover the period 2019-2023, yet they will be updated in accordance with consequential matters arising along the way until Chapter 33 will be provisionally closed. The AP activities were developed in accordance with the recommendations provided from the EC Report on Montenegro, focusing on monitoring the level of the implementation, as well as planning future activities in this area along the way, namely until Montenegro's legal framework for the own resources system is fully aligned with the EU acquis. Moreover, the Government obliged the Ministry of Finance and Social Welfare (MSFW) to report annually on the implementation of the AP.

Based on the **Key findings of the 2020 Report on Montenegro**<sup>9</sup> progress in the coordination and management of own resources is assessed as limited, though partly meeting one of last year's recommendations. However, sustained efforts are needed for its full implementation within the deadlines set. In addition, the Government of MNE presented the progress on implementation of the AP through the *Report on the implementation of the Action Plan for 2019*<sup>10</sup>, which was adopted by the Government in July, 2020. The report recognizes progress, namely, the majority of activities envisaged for 2019 have been successfully implemented. The progress made is related to the following:

- Study of EU regulations and requirements related to the accounting system of traditional own resources;
- Analysis of the accounting rules of the Traditional Own Resources System based on A and B accounts, in accordance with the experience gained from working visits to EU Member States;
- Preparatory actions regarding the Amendments to the Customs Law or other regulations that would regulate enforcement on movable and immovable property, to which the accounting records should be adjusted;
- The definition and indication of the income being classified in special A and B accounts, according to whether the receivables are paid, unpaid, secured, unsecured or disputed;
- A and B account exercise simulation;
- Submission of a simulation Report with a description of fraud and irregularity cases detected involving TOR in the amount of more than 10,000.00€;
- Preparation of reports on seized goods through OWNRES;
- Adoption of the Decree on Amendments to the Decree on Conditions for Granting Authorized Economic Operator (AEO Status, in the customs territory of Montenegro (August 2019), in line with EU regulations governing AEO status. Consequently, the program was established and the documents are available on the official website of the Customs Administration of Montenegro;
- The commenced project "Tax Administration Reform"<sup>11</sup> aims the adequate calculation of EU own resources. The implementation of the project will contribute to better VAT calculation, and ultimately create the preconditions for efficient preparation of reports on simulating VAT calculation, in accordance with the requirements related to the calculation of TOR, which the present Revenue and Customs Administration (Tax Administration before the merger) implements in cooperation with Statistical Office;
- Calculation of Gross National Income (GNI) for 2018;
- Strengthened administrative capacity to coordinate and manage own resources.

It should be emphasized that the MFSW is in the process of drafting the Annual Report for 2020 and its adoption is expected in the very near future. Hence, the annual Report will be available to the general public.

More specifically, the following should be the focus of Montenegro in the upcoming period:

- further align the **institutional framework** and rules of administration for the own resources system and the legal framework for VAT with the EU *acquis*;
- further align the **legal basis** for the underlying policy areas affecting the correct application of the own resources system (taxation, customs union, financial control and statistics) and fully implement the own resources system action plan;
- ensure **adequate capacity** at the Directorate for Coordination and Management of EU resources and at all institutions involved in the own resources system.

### 3.2 Ongoing reforms:

<sup>9</sup> [https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/montenegro\\_report\\_2020.pdf](https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/montenegro_report_2020.pdf)

<sup>10</sup> <https://www.eu.me/poglavlje-33-finansijske-i-budzetske-odredbe/>

<sup>11</sup> The project is being implemented in cooperation with the World Bank worth € 18.8 million.

On-going reforms in the sector are described in the adopted Action Plan 2019-2023 for the Implementation of Own Resources System of the European Union in Montenegro and Montenegro's Programme of Accession to the European Union.

The current reforms include harmonization with the EU acquis:

- Law on Value Added Tax
  - harmonization with the EU Acquis in the area of VAT and Provisions of Directive 2006/112 / EC,
  - harmonization with Directive of Council 2006/79 EC from October 5. 2006. on Exemption from Taxes on Imports of Small Consignments of Goods of Non-Commercial Nature from Third Countries,
  - harmonization with Directive of Council 2007/74/EU on the Exemption from Value Added Tax and Excise Duties on Goods Imported for People Traveling from Third Countries.
- The Customs Law<sup>12</sup> and other relevant regulations related to the accounting system of traditional own resources;  
The Methodology of the European System of National and Regional Accounts (ESA 2010).

### 3.3 Linked activities:

With the main focus to intensify the dialogue within the Chapter 33, the MFSW of Montenegro in 2013 organised a visit to the Ministry of Finance of the Republic of Croatia (TAIEX). The aim of the visit was to provide the delegation of Montenegro with suggestions with reference to receiving twinning support, bearing in mind that Croatia at the time, received support with regard to Chapter 33 from Poland. Additionally, this visit was an initial step in getting acquainted with this matter generally. Taking into consideration that the abovementioned study visit was organised a long time ago, the institution went through a reorganisation process. In the meantime, also the composition of the working group has changed. Hence, the lessons learned can no longer be transferred to the current working group for Chapter 33.

### 3.4 List of applicable *Union acquis*/standards:

- Council Decision 2020/2053 of 14 December 2020 on the system of own resources of the EU
- Council Regulation (EU, Euratom) No 2021/768 of 30 April 2021 laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, EURATOM) no 608/2014
- Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014, on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements;
- Council Regulation (EU, Euratom) No 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measure to meet cash requirements, and on certain aspects of the own resource based on gross national income
- Council regulation 202/769 of 30 April 2021 amending Regulation (EEC, EURATOM) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax
- Law on Value Added Tax - Harmonization with the EU Acquis in the area of VAT and Provisions of Directive 2006/112 / EC;
- Harmonization with Directive of Council 2006/79 EC from October 5. 2006. on Exemption from Taxes on Imports of Small Consignments of Goods of Non-Commercial Nature from Third Countries;
- Harmonization with Directive of Council 2007/74/EU on the Exemption from Value Added Tax and Excise Duties on Goods Imported for People Traveling from Third Countries;

Harmonization of the national legislation with the system of customs debt write - off with the Article 13 (2) of Council Regulation no 609/2014.

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<sup>12</sup> The Customs Law in Montenegro - <http://www.upravacarina.gov.me/ResourceManager/FileDownload.aspx?rid=176133&rType=2&file=THE%20CUSTOMS%20LAW.pdf>

### **3.5 Components and results per component**

- **COMPONENT I – Capacity Building Development**

#### **Result 1: Administrative capacities related to EU own resources strengthened**

The following indicative sub-results should be achieved:

**Sub-Result 1.1** - Administrative capacity to enable planning, coordination and calculation of own resources strengthened;

**Sub-Result 1.2** - Experiences of EU Member States in relation to EU Own Resources exchanged.

- **COMPONENT II – Procedural Alignment**

#### **Result 2: Institutional framework and establishment of procedures strengthened**

The following indicative sub-results should be achieved:

**Sub-Result 2.1:** EU Own Resources account opening operational materials drafted;

**Sub-Result 2.2:** Procedures of management systems of the EU Own Resources in Montenegro defined;

**Sub-Result 2.3:** TOR reporting system related to results on detected cases of fraud and irregularities developed;

**Sub-Result 2.4:** Procedures of calculation and basic statistics used to calculate GDP and GNI improved;

**Sub-Result 2.5:** Calculation of VAT - based own resources in line with EU regulations along with competencies of relevant institutions defined;

**Sub-Result 2.6:** Guidelines on TOR system of A and B accounts developed and defined.

- **COMPONENT III – Regulatory Alignment**

#### **Result 3: Legislation in the field of EU own resources aligned**

The following indicative sub-results should be achieved:

**Sub-Result 3.1:** Gap analysis of existing legislation produced;

**Sub-Result 3.2:** Recommendations provided for the alignment with the EU acquis.

### **3.6 Expected activities:**

The below activities are the minimum indicative requirements to achieve the above results. The MS will take these into account when developing its own methodology and complement them with its own and other relevant best practice experience and examples so that the above results can be sustainably achieved.

- **COMPONENT I – Capacity Building Development**

#### **Result 1: Administrative Capacities Related to EU Own Resources Strengthened**

##### **ACTIVITIES:**

##### **Sub-Result 1.1:**

A.1.1.1. Awareness workshop on the overall functioning of the EU own resources system;

A.1.1.2. Defining a model for the projection of the own resources;

A.1.1.3. Training on the defined model for the projection of the own resources;

##### **Sub-Result 1.2:**

A.1.2.1. 5-day study visit to an EU member state for the relevant stakeholders in order to familiarize with the EU own resource system for at least 15 WG members.

- **COMPONENT II – Procedural Alignment**



## **Result 2: Institutional framework and establishment of procedures strengthened**

### **ACTIVITIES:**

#### **Sub-Result 2.1:**

A.2.1.1. Defining Instructions on account opening and management;

#### **Sub-Result 2.2:**

A.2.2.2. Assessment of the existing capacities of the stakeholders for managing the EU own resources (stakeholder mapping);

A.2.2.3. Developing guidelines for monitoring, risk management/mitigation and reporting available to all stakeholders;

A.2.2.4. Developing management model with detailed definition of roles and responsibilities within the cooperation mechanism;

A.2.2.5. Unified reporting mechanism encompassing all the stakeholders.

#### **Sub-Result 2.3:**

A.2.3.1. Developing a methodology for a result oriented annual reporting;

A.2.3.2. The technical specifications for upgrading of existing applications for the introduction of the proper management and reporting of the A and B accounts in line with EU requests;

A.2.3.3. Recommendations for upgrade of existing Information system, as well as addition to the section concerning reporting of the subsequent control and development of applicative solutions for the automatic generation of reports of A and B in accordance with Commission Implementing Decision 2018/194, with the implementation plan;

A.2.3.4. Reporting form for the system for the automatic generation of the A and B accounts in line with the EU requests;

A.2.3.5. Developing a reporting manual in accordance with the current program;

A.2.3.6. Drafting simulation report with a description of detected cases of frauds and irregularities that involve traditional own resources in the amount exceeding 10,000 €;

A.2.3.7. Draft Guidelines with defined obligations and procedures on conducting ex-post controls for which there is no guaranty of a customs debt, and that should be recorded in the account B.

#### **Sub-Result 2.4:**

A.2.4.1. Defining methods, source and the coverage of the GDP and GNI;

A.2.4.2. Defining the methods sources and GPD calculation based on the revenue method;

A.2.4.3. Drafting guidelines for the preparation of the supply and usage table;

A.2.4.4. Recommendation on the GNI inventory document.

#### **Sub-Result 2.5:**

➤ A.2.5.1. Developing the first SUT, and providing the required data for compilation of VAT weighted average rate from statistical system institutions;

➤ A.2.5.2. Developing VAT simulation report.

#### **Sub-Result 2.6:**

A.2.6.1. Drafting situation analysis on requests of EU related to TOR accounting system;

A.2.6.2. Developing accounting rules analysis of TOR system based on the A and B accounts, in line with experiences gained from study visits to EU MS;

A.2.6.3. Defining and mark revenues classified in separate A and B accounts, according to whether the claims are paid, unpaid, secured, unsecured or contested;

A.2.6.4. Developing Guidelines for sources of TOR, TOR accounts (A and B) origin of claims, bookkeeping deadlines, recording claims on accounts A and B, reporting forms for the purposes of CA and MONSTAT;

A.2.6.5 Developing guidelines on registering Union entitlements and TOR reporting procedures.

## **• COMPONENT III – Regulatory Alignment**

## **Result 3: Legislation in the field of EU own resources aligned**

### **ACTIVITIES:**

#### **Sub-Result 3.1:**

A.3.1.1. Developing gap analysis of the current legislation;

### **Sub-Result 3.2**

A.3.2.1. Recommendations for the amendments to the current legislation including any other laws to be adopted in line with the EU Acquis;

A.3.2.2. Drafting amendments to appropriate national regulations in order to harmonize the system of custom debt write-off with the Article 13 (2) of Council Regulation no. 609/2014;

A.3.2.3. Development of procedures aligned with the EU system for writing off uncollectible debts.

For each of the activities, Member States should present a list of deliverables in their proposal.

The MS State Partner Administration is welcome to suggest additional activities that would help in achieving the aforementioned specific objective.

### **3.7 Means/input from the EU Member State Partner Administration<sup>13</sup>:**

#### **Profile and tasks of the PL:**

##### Qualification and skills:

- University level education or equivalent professional experience of 8 years;
- Fluency in written and spoken English;
- Good computer skills and office software packages (MS Word, Excel, Power Point, etc.);
- Analytical, presentation, communication and organizational skills;
- Inventory expertise and knowledge of EU best practice in this field;
- Experience in managing teams.

##### Specific requirements:

- Minimum 3 years of professional experience in the area of own resources;
- Experience in the process of setting-up of a new EU own resources system;

##### Assets:

- Knowledge of the local language;
- Experience as a project/team leader or expert in an EU-funded project;
- Experience in candidate/potential candidate countries;
- Experience in capacity building projects;
- Experience in harmonising the national legislation with the EU legislation.

##### Tasks of the Project leader:

- Overall management and coordination of the project, in cooperation with the BC Project Leader;
- Cooperation with the main beneficiary and other relevant institutions identified within the AP;
- Undertaking all activities specified under the project and achieving the mandatory results;
- Ensure the attainment of the projected results;
- Providing professional advice to the main beneficiary and representatives of bodies involved during the project implementation period;
- Organization of study visit;
- Ensuring backstopping and financial management of the project in MS;
- Participation in Steering Committee meetings;
- Organization of visibility events (kick-off and final event)<sup>14</sup>;
- Project reporting.

#### **3.7.1 Profile and tasks of Component Leaders:**

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<sup>13</sup> Contracting authorities are invited to carefully consider the fact that no form of sub-contracting to the private sector is allowed, with the only exception of the hiring of translation and interpretation services, where necessary.

<sup>14</sup> Take into consideration the COVID MEASURES.

### ***Profiles of the Component Leaders 1, 2 and 3:***

#### General requirements:

- University degree attested by a diploma in Economics/Accounting/Engineering/ Law / Social sciences or equivalent professional experience of 8 years;
- Fluency in written and spoken English;
- Good computer skills and office software packages (MS Word, Excel, Power Point, etc.);
- Analytical, presentation, communication and organizational skills;
- Inventory expertise and knowledge of EU best practice in this field;
- Knowledge of general provisions of the EU's financing system.

#### Specific requirements:

Preference will be given to experts with experience gained specifically in the area of EU own resources. For all component leaders, minimum 3 years of work experience is required in the following areas:

- Capacity building (Component 1);
- Institutional strengthening and procedures (Component 2);
- Harmonising the national legislation with the EU legislation (Component 3).

#### Assets:

- Experience in the process of setting-up of a new EU own resources system;
- Prior experience as an expert in an EU-funded project;
- Prior experience from the Western Balkans.

### **3.7.2. Profile and tasks of other short-term experts:**

The twinning partners will decide on the profile, number and involvement of short-term experts during the drafting of the project work plan. There should be a pool of short-term experts to ensure smooth implementation of the project during the overall implementation period. STEs should be identified by the Project Leader and have to be agreed with the beneficiary administration in the course of designing and delivery of the project. Team of short-term experts should be mobilised according to agreed work plan.

STEs will provide specialized know-how for the individual tasks and should have a relevant professional experience in an equivalent body and minimum qualifications required, as well as specific skills needed for individual task. As a general approach, the STEs will take the responsibility for the achievement of the results, each for his/her individual mission tasks. They will also prepare the required reports and the output described.

Detailed profiles and tasks of short-term experts will be provided in the Twinning Work Plan.

#### ***General requirements for the Short-term experts***

- University Degree or equivalent professional experience of 8 years;
- Knowledge of procedures and functioning of EU financial systems;
- Fluency in English (written and spoken);  
Employed by a public administration or a public body on permanent basis

#### Specific requirements:

- Minimum 3 years of experience in the areas identified by the profile

#### Assets:

- Prior experience as an expert in an EU-funded project;
- Prior experience from the Western Balkans;

#### Tasks of the short-term experts:

- Closely work with Montenegrin partners in implementing all Twinning Project activities;

- Provide specialised assistance and support to Revenue and Customs Administration of Montenegro in the activities identified by this Twinning Light Fiche in order to have the best possible results;
- Prepare the deliverables according to instructions from the component and project leader, familiarising themselves with relevant documentation, and drafting supporting materials,
- Diligently perform the activities in order to deliver the results, according to the component leaders' instructions and considering the requests by Montenegrin partners;

The MS Partner Administration is welcome to suggest additional activities that would help in achieving the aforementioned specific objective.

#### **4. Budget**

Total cost for this Twinning Fiche is 225,000 EUR.

#### **5. Implementation Arrangements**

##### **5.1 Implementing Agency responsible for tendering, contracting and accounting (AO/CFCU/PAO/European Union Delegation/Office):**

The Directorate for Finance and Contracting of the EU Assistance Funds (CFCU) being the Implementing Agency under IPA bears the sole responsibility for the proper implementation of all contracts in line with the relevant contractual provisions and the requirements governing the indirect management of EU assistance. Alongside, The PIU of the Ministry of Finance and Social Welfare is committed to deliver the appropriate technical support to the CFCU, whereby ensuring proper implementation of the contract activities. In this regard, the CFCU, PIU and other stakeholders closely cooperate. Implementation monitoring will be performed in order to collect the data and keep track of the progress achieved and to report to NIPAC Office.

##### **Ministry of Finance and Social Welfare Directorate for Finance and Contracting of the EU Assistance Funds**

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##### **5.2 Institutional framework**

The main beneficiary of the Action will be the Ministry of Finance and Social Welfare, namely the Department for Coordination and Management of Own Resources of the European Union within the Directorate for the State Budget, which will be in charge of establishing a coordinating structure and rules for implementation of the system. Other beneficiaries involved are: former Customs Administration and Tax Administration (presently Revenue and Customs Administration), Faculty of Economics, University of Montenegro, Mediteran University, University of Donja Gorica, Central Bank of Montenegro, MONSTAT, European Integration Office and the Union of Free Trade Unions of Montenegro. The above-mentioned bodies are responsible for implementing the envisaged activities in the Action Plan and they are all interconnected. The representatives of these institutions are also a part of the already established Working Group. The recommendations and end results shall lead to an upgrade of the existing procedures.

##### **5.3 Counterparts in the Beneficiary administration:**

*NOTE: For each component of the Twinning project is the same Beneficiary Component Leader counterpart.*

###### **5.3.1 Contact person:**

**Ministry of Finance and Social Welfare**

**Directorate for the State Budget**  
**Director General/** Negotiator for Chapter 33  
**Mr. Bojan Paunović**  
Email address: [bojan.paunovic@mif.gov.me](mailto:bojan.paunovic@mif.gov.me)  
Stanka Dragojevic 2, 8100, Podgorica

**5.3.2 PL counterpart**  
**Ministry of Finance and Social Welfare**  
**Directorate for the State Budget**  
**Head of Working Group for negotiations in Chapter 33**  
**Ms. Tanja Musterović**  
**Stanka Dragojevic 2, 8100, Podgorica**  
Email address: [tanja.musterovic@mif.gov.me](mailto:tanja.musterovic@mif.gov.me)

## **6. Duration of the project**

Duration of the execution period is 11 months (8 months implementation + 3 months for submission of Final Report).

## **7. Sustainability**

The end results of this Twinning light will ensure correct calculation, forecast, collect, pay, control and report to the EU on own resources in line with the EU acquis. In addition, the Beneficiary will have procedural rules introduced and a mechanism in place to manage and ease the workload among the working team. The sustainability of mandatory results/outputs will be ensured by ensuring that policy and legislative proposals are backed up by the Regulatory Impact Assessments while providing consultations with relevant stakeholders, as required by Beneficiary country legislation.

Montenegro will continue with its commitment to close the Chapter 33. Once Montenegro will become a MS, it will be ready to pay the necessary contributions to the budget of the European Union, thus gaining the opportunity to use a certain amount of expenditures of the Union budget from the Cohesion Fund and the Structural Funds.

The achievements of a Twinning light (from results per component to impacts) should be maintained as a permanent asset to the Beneficiary administration even after the end of the Twinning project implementation. In addition, the Twinning light will further contribute to the achievement of Chapter 33.

## **8. Crosscutting issues (*equal opportunity, environment, climate etc...*)**

The activities envisaged under the present Action should not affect negatively the environment nor will tackle any human rights policies. During the design and implementation phase of the Action production of printed materials will be kept to the strictest minimum and therefore have positive influence on environment. Twinning partners will be expected to comply with EU Equal Opportunity and non-discrimination policies. In view of the specific sector, it is not expected that the gender aspects will be of prime relevance for the outputs of this project. There will be regular monitoring to ensure these issues are given due prominence.

## **9. Conditionality and sequencing**

The various coordination mechanisms for external assistance, particularly the working coordination group, has ensured that all the central-level stakeholders have been consulted during the formulation of the intervention. The views of civil society will be sought during the implementation of the Action.

The activities should be conducted preferably in line with the timeframe and activities given in the *Action Plan for the Implementation of Own Resources System of the European Union in Montenegro* (please see Annex 2).

External conditions identified for achieving the results of this intervention are as following:

- Full commitment of the relevant stakeholders;
- Availability in due time of all relevant material;
- Available training premises and equipment;
- Full support to improving the IT systems.

- Improvement in COVID-19 situation, allowing physical presence of the experts in the country and study visits to take place.

## 10. Indicators for performance measurement

### • COMPONENT I – Capacity Building Development

#### Result 1: Administrative capacities related to EU own resources strengthened

- R1. I1. Number of members of the Working Group for Chapter 33<sup>15</sup> acquainted and trained with the EU own resource coordination mechanism – linked to A.1.1.1. (BV: 0, TV: up to 15, *Timeline*: III Q 2022);
- R1. I2. Number of members of the working groups acquainted with the projections of particular types of own resources system and trained in EU MS– linked to A.1.1.2., A.1.1.3) (BV: 0, TV: up to 15, *Timeline*: III Q 2022 );
- R1. I3. 1 study visit conducted for at least 15 members of the WG – linked to A.1.2.1. (BV: 0, TV: up to 15, *Timeline*: II Q 2022);
- R1. I4. Number of members trained on the overall functioning of the EU own resources system - linked to A.1.1.1. (BV: 0, TV: up to 15, *Timeline*: III Q 2022).

### • COMPONENT II – Procedural Alignment

#### Result 2: Institutional framework and establishment of procedures strengthened

R2. I1. Percentage of the customs territory coverage formalized with the manner of reporting analysis on TOR - linked to activities A.2.3.5. , A.2.3.6. (BV: 0, TV: 100%, *Timeline*: III Q 2022);

R2. I2. Development of manual of management procedures by 2022 - linked to A.2.2.2 , A.2.2.3. , A.2.2.4. , A.2.2.5., A.2.3.1. , A. 2.3.2., A.2.3.3., A.2.3.4. , A .2.3.5., A.2.3.6. , A.2.3.7. (BV: 0, TV: Manual of procedures developed, *Timeline*: III Q 2022);

R2. I3. Drafting of manual on account opening by 2022- linked to A.2.1.1. (BV: 0, TV: Manual on Account Opening drafted, *Timeline*: III Q 2022);

R2. I4. Development of reporting system on TOR by 2022- linked to activities A.2.6.1. ,A.2.6.2. , A.2.6.3. , A.2.6.4. , A.2.6.5 (BV: 0, TV: TOR reporting system developed, *Timeline*: III Q 2022);

R2. I5. Development of manual on calculation GDP, GNI and VAT by 2022 - linked to A.2.4.1. , A.2.4.2., A.2.4.3, A.2.4.4. A.2.5.1. (BV: 0, TV: Manual on Calculation GDP, GNI and VAT developed; *Timeline*: III Q 2022).

### • COMPONENT III – Regulatory Alignment

#### Result 3: Legislation in the field of EU own resources aligned

R3. I1. Gap analysis and recommendation finalised– linked to A.3.1.1. A.3.2.1. (BV: 0, TV: Draft on amendments to the regulatory framework based on the findings; *Timeline*: I Q 2022);

R3. I2. Drafting of classification, monitoring and reporting guidelines of A and B account - linked to A.3.2.1. (BV: 0, TV: Guidelines for the implementation of TOR system defined; *Timeline*: II Q 2022);

R3. I3. Development of unification analysis of the national legislation with the EU legislation with reference to debt write-off system – linked to A.3.2.2., A.3.2.3 (BV: 0, TV: Drafted regulation on the system of custom write-off debt in line with the article 17 (2) of Council regulation no. 1150/2000; *Timeline*: III Q 2022);

R3. I4. Development of Report on simulation for the calculation of VAT - based own resources for the relevant year– linked to A.2.5.2. (BV: 0, TV: final version of the simulation Report on the Value added tax-based own resource guidelines defined; *Timeline*: III Q 2022);

R3. I5. Percentage of simulation alignment of GDP and GNI data achieved linked to A.2.4.1. (BV: 2019, TV: 2021, *Timeline*: II Q 2022).

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<sup>15</sup> Members of the Working Group for Chapter 33 are representatives of all institutions responsible for the areas covered by this chapter, such as the Ministry of Finance and Social Welfare, Revenue and Customs Administration, Central Bank of Montenegro, etc.

**11. Facilities available**

The Beneficiary will provide the Member State experts with the necessary working premises for the implementation of the activities. The premises of Ministry of Finance and Social Welfare are located at Stanka Dragojevic 2, 81000 Podgorica, Montenegro and it has technical and logistical support including meeting rooms, office space and facilities available for training and seminars.

1. Logical framework matrix in standard format (compulsory)

**Annex C1b: Simplified Logical Framework**

	Description	Indicators (with relevant baseline and target data)	Sources of verification	Risks	Assumptions (external to project)
<b>Overall Objective</b>	Set up a co-ordination and management service for own resources in Montenegro to facilitate the correct calculation, forecasting, accounting, collection, payment, control and reporting to the EU on own resources, in line with the Acquis, following the EU accession.	<p><b>Indicator 1.</b></p> <p>Employees of the relevant institutions trained and experience gained in institutions by the end of the project</p> <p><b>Baseline data (2020): 0</b></p> <p><b>Target data (2022):</b> Employees in the working group, the Directorate for establishing the system of own funds and relevant institutions</p> <p><b>Indicator 2.</b></p> <p>The percentage of the aligned reports in line with EU requirements</p> <p><b>Baseline target value: 0</b></p>	<p>EC Progress Reports</p> <p><i>Montenegro's Programme of Accession to the EU 2019-2023 (PAMNE)</i></p>	<p>Loss of critical competencies or key people in the project</p> <p>Delays in the preparation of reports due to coordination/communication between project participants and other stakeholders</p> <p>Poor communication between the stakeholders</p> <p>Extension of the project due to COVID-19 measure</p>	<p>Good coordination related to timely data delivery/activity data collection, data quality control</p>



		<b>Target Value:</b> The aligned reports in line with EU requirements			
<b>Specific (Project) Objective(s)</b>	Develop a system for own resources in MNE, with the appropriate administrative capacities, featuring the correction mechanism, laying down precise rules and regulations of own resources; the collection and availability of the traditional own resources; payment of the VAT and GNI based resources; co-ordinate contacts with and reporting to EU; making available and controlling own resources.	Formal coordination mechanism of own resources system in MNE defined  B/L (2020): 0 TV: Defined roles and responsibilities for the Relevant institutions within CH 33	Annual Report on the Action Plan for The Implementation of the European Union's Own Resources System in Montenegro	Challenges with administrative capacity to gather the necessary information timely data delivery/activity data collection, data quality control	Commitment of the Government of Montenegro to accession process  Willingness of cooperation within all relevant Ministries and Institutions
<b>Mandatory results/outputs by components</b>	<b>COMPONENT I – Capacity Building Development</b>  <b>Result 1: Administrative capacities related to EU Own Resources strengthened</b>  <b>Sub-Result 1.1.:</b> Administrative capacity to enable planning, coordination and calculation of own resources strengthened;	<b>COMPONENT I – Capacity Building Development</b>  R1. II.Number of members of the Working Group for Chapter 33 <sup>16</sup> acquainted and trained with the EU own resource coordination mechanism – linked to A.1.1.1. (BV: 0,	Amended Action Plan for Establishing the European Union Own Resources System in Montenegro	Loss of critical competencies or key people in the project  Producing results consistent with project specifications.  Changes on executing the planned results	

<sup>16</sup> Members of the Working Group for Chapter 33 are representatives of all institutions responsible for the areas covered by this chapter, such as the Ministry of Finance and Social Welfare, Revenue and Customs Administration, Central Bank of Montenegro, etc.

	<p><b>Sub-Result 1.2:</b> Experiences of EU Member States in relation to EU Own Resources exchanged.</p> <p><b>COMPONENT II – Procedural Alignment</b></p> <p><b>Result 2: Institutional framework and establishment of procedures strengthened</b></p> <p><b>Sub-Result 2.1:</b> EU Own Resources account opening operational materials drafted;</p> <p><b>Sub-Result 2.2:</b> Procedures of management systems of the EU Own Resources in Montenegro defined;</p> <p><b>Sub-Result 2.3:</b> TOR reporting system related to results on detected cases of fraud and irregularities developed;</p>	<p>TV: up to 15, <i>Timeline:</i> III Q 2022);</p> <p>R1.I2. Number of members of the working groups acquainted with the projections of particular types of own resources system and trained in EU MS– linked to A.1.1.2., A.1.1.3) (BV: 0, TV: up to 15, <i>Timeline:</i>III Q 2022 );</p> <p>R1.I3. 1 study visit conducted for at least 15 members of the WG – linked to A.1.2.1. (BV: 0, TV: up to 15,, <i>Timeline:</i> II Q 2022);</p> <p>R1.I4. Number of members trained on the overall functioning of the EU own resources system - linked to A.1.1.1. (BV: 0, TV: up to 15, <i>Timeline:</i> III Q 2022).</p> <p><b>COMPONENT II – Procedural Alignment</b></p> <p>R2. II. Percentage of the customs territory coverage formalized with the manner of</p>			
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	<p><b>Sub-Result 2.4:</b> Procedures of calculation and basic statistics used to calculate GDP and GNI improved;</p> <p><b>Sub-Result 2.5:</b> Calculation of VAT - based own resources in line with EU regulations along with competencies of relevant institutions defined,</p> <p><b>Sub-Result 2.6:</b> Guidelines on TOR system of A and B accounts developed and defined</p> <p><b>COMPONENT III – Regulatory Alignment</b></p> <p><b>Result 3: Legislation in the Field of EU Own Resources Aligned</b></p> <p><b>Sub-Result 3.1:</b> Gap analysis of existing legislation produced</p> <p><b>Sub-Result 3.2:</b> Recommendations provided for the alignment with the EU acquis</p>	<p>reporting analysis on TOR - linked to activities A.2.3.5. , A.2.3.6. (BV: 0, TV: 100%, <i>Timeline:</i> III Q 2022);</p> <p>R2. I2. Development of manual of management procedures by 2022 - linked to A.2.2.2 , A.2.2.3. , A.2.2.4. , A.2.2.5., A.2.3.1. , A. 2.3.2., A.2.3.3., A.2.3.4. , A .2.3.5., A.2.3.6. , A.2.3.7. (BV: 0, TV: Manual of procedures developed, <i>Timeline:</i> III Q 2022);</p> <p>R2. I3. Drafting of manual on account opening by 2022- linked to A.2.1.1. (BV: 0, TV: Manual on Account Opening drafted, <i>Timeline:</i> III Q 2022);</p> <p>R2. I4. Development of reporting system on TOR by 2022- linked to activities A.2.6.1. ,A.2.6.2. , A.2.6.3. , A.2.6.4. , A.2.6.5 (BV: 0, TV: TOR reporting system developed,</p>			
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		<p>Timeline: III Q 2022);</p> <p>R2. I5. Development of manual on calculation GDP, GNI and VAT by 2022 - linked to A.2.4.1. , A.2.4.2., A.2.4.3, A.2.4.4. A.2.5.1. (BV: 0, TV: Manual on Calculation GDP, GNI and VAT developed; <i>Timeline</i>: III Q 2022).</p> <p><b>COMPONENT III</b> – <b>Regulatory Alignment</b></p> <p>R3. I1. Gap analysis and recommendation finalised– linked to A.3.1.1. A.3.2.1. (BV: 0, TV: Draft on amendments to the regulatory framework based on the findings; <i>Timeline</i>: I Q 2022);</p> <p>R3. I2. Drafting of classification, monitoring and reporting guidelines of A and B account - linked to A.3.2.1. (BV: 0, TV: Guidelines for the</p>			
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		<p>implementation of TOR system defined; <i>Timeline:</i> II Q 2022);</p> <p>R3. I3. Development of unification analysis of the national legislation with the EU legislation with reference to debt write-off system – linked to A.3.2.2., A.3.2.3 (BV: 0, TV: Drafted regulation on the system of custom write-off debt in line with the article 17 (2) of Council regulation no. 1150/2000; <i>Timeline:</i> III Q 2022);</p> <p>R3. I4. Development of Report on simulation for the calculation of VAT - based own resources for the relevant year– linked to A.2.5.2. (BV: 0, TV: final version of the simulation Report on the Value added tax-based own resource guidelines defined; <i>Timeline:</i> III Q 2022);</p> <p>R3. I5. Percentage of simulation alignment of GDP and GNI data achieved linked to A.2.4.1. (BV: 2019,</p>			
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		TV: 2021, <i>Timeline</i> : II Q 2022).			
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<b>Activities</b>	<p><b>COMPONENT I – Capacity Building Development</b></p> <p><b>Result 1: Administrative Capacities Related to EU Own Resources Strengthened</b></p> <p><b>ACTIVITIES:</b></p> <p><b>Sub-Result 1.1:</b> A.1.1.1. Awareness workshop on the overall functioning of the EU own resources system; A.1.1.2. Defining a model for the projection of the own recourses; A.1.1.3. Training on the defined model for the projection of the own recourses;</p> <p><b>Sub-Result 1.2:</b></p> <p>A.1.2.1. 5-day study visit to a EU member state for the relevant stakeholders in order to familiarize with the EU</p>	Twinning light	Information on the Implementation of the Defined Obligations in Negotiation Chapter 33 - Financial and Budgetary Provisions, Action Plan for the European Union's Own Resources System in Montenegro “ <i>Montenegro’s Programme of Accession to the EU 2019-2023 (PAMNE)</i> ”.	<p>Loss of critical competencies or key people in the project</p> <p>Poor participation of end-users and/or stakeholders</p> <p>Compatibility and integration with other different databases</p> <p>Activity implementation due to COVID-19 measures</p>	<p>Timely and adequate resources for co-financing available</p> <p>Internal legislative timetable respected in accordance with the Accession Program of Montenegro and Government Annual Work Plan</p> <p>Sufficient human resource capacities to implement the Action in the Ministry of Finance and Social Welfare</p> <p>Staff members employed on long term contracts.</p>

	<p>own resource system for at least 15 WG members.</p> <p><b>COMPONENT II – Procedural Alignment</b></p> <p><b>Result 2: Institutional framework and establishment of procedures strengthened</b></p> <p><b>ACTIVITIES:</b></p> <p><b>Sub-Result 2.1:</b> A.2.1.1. Defining instructions on account opening and management;</p> <p><b>Sub-Result 2.2:</b> A.2.2.2. Assessment of the existing capacities of the stakeholders for managing the EU own resources (stakeholder mapping); A.2.2.3. Developing guidelines for monitoring, risk management/mitigation and reporting available to all stakeholders; A.2.2.4. Developing management model with detailed definition of roles and responsibilities within the cooperation mechanism; A.2.2.5. Unified reporting mechanism</p>				
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	<p>encompassing all the stakeholders.</p> <p>➤</p> <p><b>Sub-Result 2.3:</b></p> <p>A.2.3.1. Developing a methodology for a result oriented annual reporting;</p> <p>A.2.3.2. The technical specifications for upgrading of existing applications for the introduction of the proper management and reporting of the A and B accounts in line with EU requests;</p> <p>A.2.3.3. Recommendations for upgrade of existing Information system, as well as addition to the section concerning reporting of the subsequent control and development of applicative solutions for the automatic generation of reports of A and B in accordance with Commission Implementing Decision 2018/194, with the implementation plan;</p> <p>A.2.3.4. Reporting form for the system for the automatic generation of the A and B accounts in line with the EU requests;</p> <p>A.2.3.5. Developing a reporting manual in</p>				
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	<p>accordance with the current program;</p> <p>A.2.3.6. Drafting simulation report with a description of detected cases of frauds and irregularities that involve traditional own resources in the amount exciding 10,000 €;</p> <p>A.2.3.7. Draft Guidelines with defined obligations and procedures on conducting ex-post controls for which there is no guaranty of a customs debt, and that should be recorded in the account B.</p> <p><b>Sub-Result 2.4:</b></p> <p>A.2.4.1. Defining methods, source and the coverage of the GDP and GNI;</p> <p>A.2.4.2. Defining the methods sources and GPD calculation based on the revenue method;</p> <p>A.2.4.3. Drafting guidelines for the preparation of the supply and usage table;</p> <p>A.2.4.4. Recommendation on the GNI inventory document.</p> <p><b>Sub-Result 2.5:</b></p> <p>A.2.5.1. Developing the first SUT, and providing</p>				
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	<p>the required data for compilation of VAT weighted average rate from statistical system institutions;  A.2.5.2. Developing VAT simulation report.</p> <p><b>Sub-Result 2.6:</b>  A.2.6.1. Drafting situation analysis on requests of EU related to TOR accounting system;  A.2.6.2. Developing accounting rules analysis of TOR system based on the A and B accounts, in line with experiences gained from study visits to EU MS;  A.2.6.3. Defining and mark revenues classified in separate A and B accounts, according to whether the claims are paid, unpaid, secured, unsecured or contested;  A.2.6.4. Developing Guidelines for sources of TOR, TOR accounts (A and B) origin of claims, bookkeeping deadlines, recording claims on accounts A and B, reporting forms for the purposes of CA and MONSTAT;  A.2.6.5. Developing guidelines on registering Union entitlements and TOR reporting procedures.</p>				
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	<p><b>COMPONENT III – Regulatory Alignment</b></p> <p><b>Result 3: Legislation in the Field of EU Own Resources Aligned</b></p> <p><b>ACTIVITIES:</b></p> <p><b>Sub-Result 3.1:</b> A.3.1.1. Developing gap analysis of the current legislation;</p> <p><b>Sub-Result 3.2</b> A.3.2.1. Recommendations for the amendments to the current legislation including any other laws to be adopted in line with the EU Acquis; A.3.2.2. Drafting amendments to appropriate national regulations in order to harmonize the system of custom debt write-off with the Article 13 (2) of Council Regulation no. 609/2014; A.3.2.3. Development of procedures aligned with the EU system for writing off uncollectible debts.</p> <hr/> <p>➤ .</p>				
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